

186.021 Issuance of replacement plate, decal, registration certificate, or renewal for motor vehicle on which ad valorem taxes are delinquent or which is uninsured -- Option of purchaser to pay delinquent taxes.

- (1) Except as provided in subsection (2) of this section, a county clerk shall not issue a replacement plate, decal, or registration certificate as provided in KRS 186.180, or a registration for renewal to any person who on January 1 of any year owned a motor vehicle on which state, county, city, urban-county government, school, or special taxing district ad valorem taxes are delinquent.
- (2) Pursuant to KRS 134.810(4), the owner as defined in KRS 186.010(7)(a) and (c) on January 1 of any year shall be liable for taxes due on a motor vehicle. A person other than the owner of record who applies to a county clerk to transfer the registration of a motor vehicle may pay any delinquent ad valorem taxes due on the motor vehicle to facilitate the county clerk's transferring registration of the motor vehicle. The person applying shall not be required to pay delinquent ad valorem taxes due on any other motor vehicle owned by the owner of record from which he is purchasing his motor vehicle as a condition of registration.
- (3) A county clerk shall not issue a replacement plate, decal, or registration certificate as provided in KRS 186.180, or a registration renewal for any motor vehicle that is not insured in compliance with KRS 304.39-080. Each applicant for registration renewal shall present proof of compliance to the county clerk in a manner prescribed in administrative regulations issued by the Office of Insurance. On and after January 1, 2006, if the motor vehicle is a personal motor vehicle as defined in KRS 304.39-087, proof of insurance shall be determined by the county clerk as provided in KRS 186A.042.

Effective: July 13, 2004

History: Amended 2004 Ky. Acts ch. 130, sec. 6, effective July 13, 2004. -- Amended 2002 Ky. Acts ch. 316, sec. 1, effective July 15, 2002. -- Amended 1994 Ky. Acts ch. 20, sec. 1, effective July 15, 1994. -- Amended 1988 Ky. Acts ch. 113, sec. 7, effective December 31, 1988. -- Amended 1984 Ky. Acts ch. 54, sec. 8, effective January 1, 1985; ch. 129, sec. 1, effective January 1, 1985; and ch. 391, sec. 7, effective January 1, 1985. -- Created 1982 Ky. Acts ch. 264, sec. 14, effective January 1, 1984.

Legislative Research Commission Note (7/15/2002). The amendments made to subsection (2) of this statute in 2002 Ky. Acts ch. 316, sec. 1, "shall apply for tax assessments made on or after January 1, 2003." 2002 Ky. Acts ch. 316, sec. 5.

Legislative Research Commission Note (6/20/2005). 2005 Ky. Acts chs. 11, 85, 95, 97, 98, 99, 123, and 181 instruct the Reviser of Statutes to correct statutory references to agencies and officers whose names have been changed in 2005 legislation confirming the reorganization of the executive branch. Such a correction has been made in this section.